

Date of Approval: **August 19, 2019**

PIA ID Number: **4322**

SYSTEM DESCRIPTION

Enter the full name and acronym for the system, project, application and/or database.

Return Transaction File OnLine, RTFOL

Is this a new system?

No

Is there a PCLIA for this system?

Yes

What is the full name, acronym and milestone of the most recent PCLIA?

Return Transaction File Online, RTFOL, #1759, MS4B

What is the approval date of the most recent PCLIA?

10/24/2016

Changes that occurred to require this update:

Expiring PCLIA

Were there other system changes not listed above?

No

What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.

Corporate Data Domain Governance Board (CPDGB)

Current ELC (Enterprise Life Cycle) Milestones:

System Development/Milestone 4B

Operations & Maintenance (i.e. system is currently operational)

Is this a Federal Information Security Management Act (FISMA) reportable system?

No

General Business Purpose

What is the general business purpose of this system? Provide a clear, concise description of the system, application or database, the reason for the system, and the benefits to the IRS to use the information, and how the information will be used.

Individual Return Transaction File On-Line Processing (IRTFOL) is part of the Standard Corporate Files On-Line (CFOL) system and is used primarily to display tax return information on individual taxpayers. This system stores records in an International Business Machine (IBM) file and uses Customer Information Control System (CICS) as a transaction processor. Nationwide access to IRTFOL is through the IRTFOL maintained CICS command codes Returns Transaction View, Return Transaction File Copy, and Return for Tax Payer. Business Return Transaction File On-Line (BRTFOL) provides on-line transactional access to Business Return Transaction file. These files are accessed via BRTFOL maintained CICS command code BRTVU.

PII DETAILS

Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?

Yes

Does the system use, collect, receive, display, store, maintain, or disseminate Social Security Numbers (SSN's) or tax identification numbers (i.e. last 4 digits, etc.)?

Yes

What types of tax identification numbers (TIN) apply to this system?

Social Security Number (SSN)

List the approved Treasury uses of the SSN:

Interfaces with external entities that require the SSN

Legal/statutory basis (e.g. where collection is expressly required by statute)

Statistical and other research purposes

Delivery of governmental benefits, privileges, and services

Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers)

The RTFOL system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN's (or tax identification numbers).

The Office of Management and Budget Circular A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. The RTFOL system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e. names, addresses, etc.)?

Yes

Specify the PII Elements:

Name

Mailing address

Phone Numbers

Date of Birth

Financial Account Numbers

Tax Account Information

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

Yes

Specify the types of SBU from the SBU Types List (SBU List)

Proprietary data - Business information that does not belong to the IRS

Protected Information - Information which if modified, destroyed or disclosed in an unauthorized manner could cause: loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government

Are there other types of SBU/PII used in the system?

Yes

Describe the other types of SBU/PII that are applicable to this system.

Identification Number, Company name, Phone Number, spouse's name, spouse's phone number, spouse's SSN, Bank Routing number, Bank Account Number, Beneficiary's Identification Number, Beneficiary's address, Business Partner's name, Business partner's Address, Partnership Identifying number, Bank Name, Bank Address, Date of Death, Citizenship indicators.

Cite the authority for collecting SBU/PII (including SSN if relevant)

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, & 6012e(a)

SSN for tax returns and return information is Internal Revenue Code Section 6109

Has the authority been verified with the system owner?

Yes

BUSINESS NEEDS AND ACCURACY

Explain the detailed business needs and uses for the SBU/ PII, and how the SBU / PII is limited only to that which is relevant and necessary to meet the mission requirements of the system. If SSNs (or tax identification numbers) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

This command code displays tax returns at the request of field users researching various tax issues. The retrieved data is used to do tax research related to audits. All filed information is of potential interest. Some PII is used as the key to identify the requested return. The SSN/Individual Taxpayer Identification Number are used to retrieve the information for a specific taxpayer.

How is the SBU/PII verified for accuracy, timeliness and completion?

No verification of the PII data elements is done through the RTFOL programs. RTFOL only reads the data on the CFOL files. Verification is done by the system supplying the data to RTFOL (Generalized Mainline Framework, Individual Master File (IMF), Business Master File (BMF)).

PRIVACY ACT AND SYSTEM OF RECORDS

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.

Yes

Identify the Privacy Act SORN(s) that cover these records.

- IRS 24.046 Customer Account Data Engine Business Master File
- IRS 24.030 Customer Account Data Engine Individual Master File
- IRS 34.037 Audit Trail and Security Records System
- IRS 22.062 Electronic Filing Records

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

For Official Use Only

INCOMING PII INTERFACES

Does the system receive SBU/PII from other systems or agencies?

Yes

Does the system receive SBU/PII from IRS files and databases?

Yes

Enter the files and databases:

System Name: Individual Master File (IMF)

Current PCLIA: Yes

Approval Date: 3/6/2017

SA&A: Yes

ATO/IATO Date: 9/22/2018

System Name: Business Master File (BMF)

Current PCLIA: Yes

Approval Date: 8/27/2018

SA&A: Yes

ATO/IATO Date: 3/12/2019

Does the system receive SBU/PII from other federal agency or agencies?

No

Does the system receive SBU/PII from State or local agency (-ies)?

No

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

Yes

Please identify the form number and name:

Form Number: 1040	Form Name: Individual Returns
Form Number: 1040A	Form Name: Individual Returns
Form Number: 1040sspr	Form Name: Individual Returns SS PR
Form Number: 1040EZ	Form Name: Individual Returns EZ
Form Number: 1040NR	Form Name: Individual Returns NR
Form Number: 1040 NREZ	Form Name: Individual Return NREZ
Form Number: Schedule C	Form Name: Business Income/Loss
Form Number: Schedule D	Form Name: Capital Gains
Form Number: Schedule E	Form Name: Rentals/Royalties
Form Number: Schedule F	Form Name: Farm
Form Number: Schedule H	Form Name: Household Employment
Form Number: Schedule SE	Form Name: Self Employment

Form Number: Schedule R	Form Name: Elderly Credit
Form Number: Schedule J	Form Name: Farm Income
Form Number: Schedule EIC	Form Name: Earned Income Credit
Form Number: Form 8959	Form Name: Additional Medicare Taxes
Form Number: Form 2555	Form Name: Foreign Earned Income
Form Number: Form 1116	Form Name: Foreign Tax Credit
Form Number: Form 2441	Form Name: Child Care
Form Number: Form 4952	Form Name: Investment Expenses
Form Number: Form 3800	Form Name: General Business Credits
Form Number: Form 8889	Form Name: Health Savings
Form Number: Form 4137	Form Name: TIP income
Form Number: Form 4684	Form Name: Casualty and Theft
Form Number: Form 4797	Form Name: Sale of Business/Property
Form Number: Form 4835	Form Name: Farm Rental Income
Form Number: Form 4972	Form Name: Tax on Lumpsum
Form Number: Form 5329	Form Name: Additional Tax on Pensions
Form Number: Form 6251	Form Name: Alternate Minimum Tax
Form Number: Form 8615	Form Name: Tax for Children
Form Number: Form 8839	Form Name: Adoption Credit
Form Number: Form 8853	Form Name: Medical Savings
Form Number: Form 8863	Form Name: Education Credit
Form Number: Form 6198	Form Name: At Risk Limitations
Form Number: Form 4136	Form Name: Energy Credits

Form Number: Form 8919 Form Name: SS/MED Taxes

Form Number: Form 8959 Form Name: Spouse Domestic Partner

Form Number: Form 8960 Form Name: New Investment Tax

Form Number: Form 8910 Form Name: Alternate Motor Vehicle Credit

Form Number: Form 8586 Form Name: Low Income Housing Credit

Form Number: Form 8606 Form Name: Non Deductible IRA's

Form Number: Form 8814 Form Name: Child's Interest/DIV's

Form Number: Form 5405 Form Name: HomeBuyer Credit

Form Number: Form 8917 Form Name: Tuition Fees Deduction

Form Number: Form 8941 Form Name: Credit Small Employee Forms

Form Number: Form 8867 Form Name: Paid Preparer EIC Checklist

Form Number: Form 8834 Form Name: Electrical Vehicle Credit

Form Number: Form 8936 Form Name: Qualified Electrical Vehicle Credit

Form Number: Form 8888 Form Name: Direct Deposit Refund

Form Number: F11C Form Name: Occupational Tax

Form Number: Form 706 Form Name: Estate Tax Return

Form Number: Form 706GS(D) Form Name: Estate Tax Return

Form Number: Form 706 GS(T) Form Name: Estate Tax Return GS(T)

Form Number: Form 706 NA Form Name: Estate Tax Return NA

Form Number: Form 709 Form Name: Gift Tax Return

Form Number: Form 720 Form Name: Quarterly Federal Excise Tax Return

Form Number: Form 730 Form Name: Monthly Tax Return for Wages

Form Number: Form 940 Form Name: Employer's Annual FUTA tax return

Form Number: Form 940 EZ Form Name: Employers' FUTA EZ

Form Number: Form 941 Form Name: Employer's Quarterly Federal Tax Return

Form Number: Form 943 Form Name: Employers' Annual Tax Return for Agricultural

Form Number: Form 944 Form Name: Employer's Annual Federal Tax Return

Form Number: Form 945 Form Name: Annual Return of Withheld Federal Income Tax

Form Number: Form 990 Form Name: Return of Organization Exempt from Income Tax

Form Number: Form 990 C Form Name: Return of Organization Exempt from Income
Tax C

Form Number: 990 EZ Form Name: Return of Organization Exempt from Income Tax EZ

Form Number: Form 990 PF Form Name: Return of Organization Exempt from Income
Tax PF

Form Number: Form 990 T Form Name: Return of Organization Exempt from Income
Tax T

Form Number: Form 1041 Form Name: US Income Tax Returns for Estates and Trusts

Form Number: Form 1041 A Form Name: US Income Tax Returns for Estates and Trusts
A

Form Number: Form 1041 QFT Form Name: US Income Tax Returns for Estates and
Trusts QFT

Form Number: Form 1042 Form Name: Annual withholding of Tax return for US income
for Foreign Persons

Form Number: Form 1065 Form Name: US Return of Partnership Income

Form Number: Form 1120 Form Name: US Corporation Income Tax Return

Form Number: Form 1120 A Form Name: US Corporation Income Tax Return A

Form Number: Form 1120 C Form Name: US Corporation Income Tax Return C

Form Number: Form 1120 F Form Name: US Corporation Income Tax Return F

Form Number: Form 1120 FSC Form Name: US Corporation Income Tax Return FSC

Form Number: Form 1120 H Form Name: US Corporation Income Tax Return H

Form Number: Form 1120 L Form Name: US Corporation Income Tax Return L

Form Number: Form 1120 ND Form Name: US Corporation Income Tax Return ND

Form Number: Form 1120 PC Form Name: US Corporation Income Tax Return PC

Form Number: Form 1120 POL Form Name: US Corporation Income Tax Return POL

Form Number: Form 1120 REIT Form Name: US Corporation Income Tax Return REIT

Does the system receive SBU/PII from Employee forms (e.g. the I-9)?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

Yes

Does this system disseminate SBU/PII to other IRS Systems?

Yes

Identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name: Individual Master File (IMF)

Current PCLIA: Yes

Approval Date: 3/6/2017

SA&A: Yes

ATO/IATO Date: 9/22/2018

System Name: Standard CFOL Access Protocol (SCAP)

Current PCLIA: Yes

Approval Date: 5/29/2019

SA&A: No

System Name: Business Master File (BMF)

Current PCLIA: Yes

Approval Date: 8/27/2018

SA&A: Yes

ATO/IATO Date: 3/12/2019

System Name: Standard CFOL Overnight Processing (SCOP)

Current PCLIA: Yes

Approval Date: 9/19/2016

SA&A: No

System Name: Integrated Data Retrieval System (IDRS)

Current PCLIA: Yes

Approval Date: 10/1/2018

SA&A: Yes

ATO/IATO Date: 10/14/2018

Identify the authority

PII for federal tax administration is generally IRC Sections 6001, 6011, 6012e(a).

For what purpose?

SSN for tax returns and return information is IRC Section 6109. The purpose is for tax administration activities.

Does this system disseminate SBU/PII to other Federal agencies?

No

Does this system disseminate SBU/PII to State and local agencies?

No

Does this system disseminate SBU/PII to IRS or Treasury contractors?

No

Does this system disseminate SBU/PII to other Sources?

No

PRIVACY SENSITIVE TECHNOLOGY

Does this system use social media channels?

No

Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?

No

Does the system use cloud computing?

No

Does this system/application interact with the public?

No

INDIVIDUAL NOTICE AND CONSENT

Was/is notice provided to the individual prior to collection of information?

No

Why not? If information is not collected directly from an individual, please discuss the factors considered in deciding to collect information from third party sources.

Notice is provided to individuals by other Internal Revenue Service (IRS) applications or through forms (e.g., 1040 forms) that interact directly with the taxpayer at the time of collection.

Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?

No

Why not?

This system does not collect any information directly from taxpayers. All information that is stored in this system comes from the submission of tax returns submitted directly to the IRS through other IRS systems. Information from the tax returns is subsequently shared from the other applications to this system. The tax return form provides taxpayers information regarding the opportunity to decline or consent to providing the information.

How does the system or business process ensure 'due process' regarding information access, correction and redress?

This system is not a repository of taxpayer information. RTFOL passes data that is submitted directly to the IRS through other IRS applications. This System does not interact with taxpayers directly and thus "due process" is addressed by other IRS applications that directly interact with taxpayers. Any issues that are identified by these other means will submit changes to this system through automated methods so an auditable record may be maintained. Due Process is provided to 5 USC.

INFORMATION PROTECTION

Identify the owner and operator of the system (could be IRS owned and Operated; IRS owned, contractor operated; contractor owned and operated)

IRS Owned and Operated

The following people have access to the system with the specified rights:

IRS Employees

Users: Read Only

Managers: Read Only

System Administrators: Read Only

Developers: Read Write

How is access to SBU/PII determined and by whom?

Users must apply for access via the Online OL5081 system. Management and security must then approve the request. The Security and Communications System (SACS) then enforces these access permissions. Developers needing write access to the files must also apply through the OL5081 system and be granted Resource Allocation Control File access.

RECORDS SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) archivist approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?

Yes

How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.

RTFOL data is approved for destruction 3 years after the end of the processing year in which the file is extracted (Job No. N1-58-09-109, approved 12-7-2009). This disposition authority also provides for the retention of system inputs, outputs and documentation. These disposition instructions are published in IRS Document 12990 under Records Control Schedule 19 for the Enterprise Computing Center - Martinsburg, Item 85.

SA&A OR ASCA

Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

Yes

Describe the system's audit trail.

Security Audit and Analysis System (SAAS) enables users to analyze and report on audit log data for RTFOL application. All audit trail records generated from RTFOL are available for review and analysis in the SAAS Data Warehouse by authorized users. RTFOL audit data is transmitted directly to SAAS via Application Messaging and Data Access Service infrastructure system. SAAS collects, stores, and reports audit trail data for the investigation of instances of Unauthorized Access violations against IRS applications. The audit trail consists of a standardized record and is flexible to capture all events of audit interest. SAAS can be accessed only through the IRS Intranet.

PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

No

When is the test plan scheduled for completion?

10/18/2019 12:00:00 AM

Describe what testing and validation activities have been conducted or are in progress to verify and validate that the applicable Privacy Requirements (listed in header) have been met?

RTFOL is a non-Federal Information Security Management Act reportable system. It relies on National Institute of Standards and Technology controls from the parent information system -- General Support System (GSS) No 21. Tests and validation activities are conducted on GSS-21 management, technical and operational controls to verify and validate that the applicable privacy requirements have been met.

SBU DATA USE

Does this system use, or plan to use SBU Data in Testing?

No

NUMBER AND CATEGORY OF PII RECORDS

Identify the number of individual records in the system for each category:

IRS Employees: Not Applicable

Contractors: Not Applicable

Members of the Public: More than 1,000,000

Other: No

CIVIL LIBERTIES

Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?

No

Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?

No

Will this system have the capability to identify, locate, and monitor individuals or groups of people?

No

Does computer matching occur?

No

ACCOUNTING OF DISCLOSURES

Does the system include or require disclosure of tax or employee information to anyone other than IRS employees in the performance of their duties, or to the person to whom the information pertains or to a 3rd party pursuant to a Power of Attorney, tax or Privacy Act consent?

No